# **EXHIBIT D**

## BakerHostetler

#### Baker&Hostetler LLP

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May 16, 2016

Dean D. Hunt direct dial: 713,646,1346 dhunt@bakerlaw.com

#### VIA EMAIL AND UPS

Jennifer Allim (jallim@chaitmanllp.com) Chaitman LLP 85-43 169th Street Jamaica Estates, NY 11432

### VIA EMAIL WITHOUT ENCLOSURES

Helen Davis Chaitman (hchaitman@chaitmanllp.com)

Re: Adv. Pro. No. 10-04377 (SMB); Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Carol Nelson and Stanley Nelson, JTWROS; In the United States Bankruptcy Court for the Southern District of New York.

#### Dear Counsel:

Pursuant to Federal Rule 26(a)(2), made applicable to this proceeding by Federal Rule of Bankruptcy Procedure 7026, enclosed please find copies of four (4) CDs, which include the following:

- Expert Report of Bruce G. Dubinsky, MST, CPA, CFE, CVA, CFF, MAFF dated August 20, 2013 (with Exhibits 1-27, Updated Appendix A, Appendix B, and Schedule 1 to Appendix B);
- Expert Report of Lisa M. Collura, CPA, CFE, CFF on the Proof of Transfers to the Nelson Defendants dated May 16, 2016 (with Exhibits 1-10);
- Expert Report of Matthew B. Greenblatt, CPA/CFF, CFE on the Methodology for the Principal Balance Calculation dated November 15, 2012 (with Exhibits 1-8); and
- Expert Report of Matthew B. Greenblatt, CPA/CFF, CFE on the Principal Balance Calculation as applied to the Nelson Defendants dated May 16, 2016 (with Exhibits 1-4).

Cincinnati Columbus Atlanta Chicago Cleveland Costa Mesa Denver Houston Los Angeles New York Orlando Philadelphia Seattle Washington, DC We have also uploaded the documents to a FTP site at https://ftp.bakerlaw.com. The credentials to access the site are:

<u>Username</u>:

**PULTYUFXIG** 

Password:

ExGpo28I

The above login will expire on 5/23/2016 12:00:00 AM

By separate correspondence, you will receive the password needed to access the reports on the enclosed CDs and in the zip files on the FTP site described above.

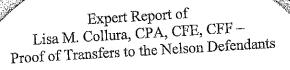
If you have any questions, please feel free to call me, Marie Carlisle or Rachel Smith at (713) 751-1600.

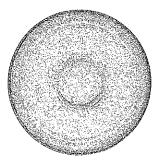
Regards,

Dean D. Hunt by un

Of Baker & Hostetler, LLP

Enclosures



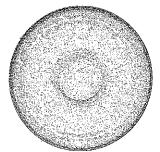


Picard v. Carol Nelson, individually and as joint tenant, et al.

Adv. Pro. No. 10-04377 (SMB) 4

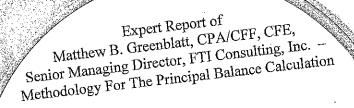
May 16, 2016

Expert Report of Bruce G. Dubinsky, MST, CPA, CFE, CVA, CFF, MAFF



Securities Investor Protection Corp. Bernard L. Madoff Investment Securities, LLC,
Adv. Pro. No. 08-1789 (SMB)

August 20, 2013



Securities Investor Protection Corp.
v.

Bernard L. Madoff Investment Securities, LLC,
Adv. Pro. No. 08-1789 (SMB)

November 15, 2012

Expert Report of

Matthew B. Greenblatt, CPA/CFF, CFE,
Senior Managing Director, FTI Consulting, Inc.
Principal Balance Calculation As Applied
to the Nelson Defendants

Picard v. Carol Nelson, individually and as joint tenant, et al.

Adv. Pro. No. 10-04377 (SMB)

May 16, 2016.